IN THE ABSTRACT:

Following the Claims, please add the Abstract as follows:

-- Abstract of the Disclosure

A method and device for transcoding digital images where at least portions of a first image coded according to a first method is decoded for obtaining first coefficients of a luminance component and chrominance components of the first image, where the chrominance components are subjected to a combined inverse quantization according to the first method and quantization according to a second method. The combined inverse quantization and quantization respectively uses a chrominance quantization matrix and a luminance quantization matrix for obtaining second coefficients for chrominance components of the second image having the same chroma format as the JPEG image. Finally, the first coefficients of the luminance component of the first image and the second coefficients of the chrominance components of the second image are coded for obtaining the second image decodable according to the second method.--